

# HUSCH BLACKWELL

## ATTACHMENT III Alleged Chinese Subsidies

### A. Preferential Lending

1. Policy Loans to the Lithographic Plate Industry
2. Export Loans from Chinese State-Owned Banks
3. Export Credits from Export-Import Bank of China

### B. Income Tax and Direct Tax Programs

1. Income Tax Reduction for High or New Technology Enterprises
2. Income Tax Deductions for Research and Development Expenses Under the Enterprise Income Tax Law
3. Income Tax Credits for Domestically-Owned Companies Purchasing Domestically-Produced Equipment

### C. Indirect Tax Programs

1. Import Tariff and VAT Exemptions for FIEs and Certain Domestic Enterprises Using Imported Equipment in Encouraged Industries
2. VAT Refunds for FIEs Purchasing Domestically-Produced Equipment

### D. Government Provision of Goods and Services

1. Provision of Aluminum Sheet for Less Than Adequate Remuneration
2. Provision of Aluminum Foil for Less Than Adequate Remuneration
3. Provision of Electricity for Less Than Adequate Remuneration

### E. Grant Programs

1. GOC and Sub-Central Government Subsidies for the Development of Famous Brands and China World Top Brands

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2. Foreign Trade Development Grants
3. Export Assistance Grants
4. Grants for Energy Conservation and Emission Reductions